

Exhibit A

AMBAC ASSURANCE CORPORATION'S SUPPLEMENTAL DOCUMENT
REQUESTS CONCERNING PENSION LIABILITIES

1. All documents, communications, studies, data, and/or analyses concerning the Pension Reserve Trust, including its establishment, funding, and management.
2. All documents and communications concerning the Pension Reserve Deed of Trust, including documents and communications concerning the terms for the deposit and withdrawal of monies in the Pension Reserve Trust and the non-impairment covenant.
3. All documents, communications, studies, data, and/or analyses concerning plans to periodically update the Fiscal Plan PayGo expenses to reflect the drawdown from the Pension Reserve Trust.
4. All documents, communications, studies, data, and/or analyses concerning projected investment guidelines and investment returns concerning monies in the Pension Reserve Trust.
5. All documents, communications, studies, data, and/or analyses concerning the calculation of the actual primary surplus described in section 53.2 of the Plan.
6. Documents sufficient to show the number of accounts related to benefits of current employees and retirees paid through PayGo, and the repayment of employee loans issued by ERS, JRS, and TRS that are controlled by the Department of Treasury, as provided on page 96 of the Disclosure Statement.
7. Documents sufficient to show the identifying information of each bank account related to benefits of current employees and retirees paid through PayGo, and the repayment of employee loans issued by ERS, JRS, and TRS that are controlled by the Department of Treasury, including but not limited to account holder, financial institution, cash balance, and to which pension system it relates.

8. All documents, communications, studies, data, and/or analyses concerning the determination to exempt certain pension participants from the pension cut formula, as provided on page 211 of the Disclosure Statement.

9. All documents, communications, studies, data, and/or analyses concerning the requirement that the Commonwealth make annual contributions to the Pension Reserve Fund from the Commonwealth General Fund from fiscal year 2020 until fiscal year 2027 in an amount no less than \$175 mm per year, as provided on page 211 of the Disclosure Statement.

10. All documents, communications, studies, data, and/or analyses concerning the amount of the annual contribution to the Pension Reserve Fund, including the determination of a floor and/or cap of that amount, as provided on page 211 of the Disclosure Statement.

11. All documents, communications, studies, data, and/or analyses concerning the calculation of the “projected Fiscal Plan Surplus,” as provided on page 211 of the Disclosure Statement.

12. All documents, communications, studies, data, and/or analyses concerning the “Excess Cash Surplus formula,” as provided on page 211 of the Disclosure Statement.

13. All documents, communications, studies, data, and/or analyses concerning the additional amounts that the Government may, in its discretion, elect to deposit into the Pension Reserve Trust, as provided on page 317 of the Disclosure Statement.

14. All documents, communications, studies, data, and/or analyses prepared for or relied upon in connection with the PROMESA Section 211 Report on the Puerto Rico Retirement Systems, dated September 2019, prepared by Ernst & Young.

15. All documents and communications concerning the terms regarding (i) the creation, responsibilities, and rights of the Pension Board, (ii) funding, investment, and management of the

Pension Reserve Fund, and (iii) guidelines by which the Pension Board shall permit withdrawals from the Pension Reserve Fund by the Commonwealth, as described in Section 3.04 of the Retiree Agreement.

16. All documents, communications, studies, data, and/or analyses concerning the funding of the Pension Reserve Trust, including the amount of the annual contribution, as set forth in the Retiree Agreement Term Sheet.

17. All documents, communications, studies, data, and/or analyses concerning the “Benefit Restoration/Upside Participation” allocation, as set forth in the Retiree Agreement Term Sheet.

18. All documents, communications, studies, data, and/or analyses concerning the manner in which the Pension Reserve Trust will affect the Commonwealth’s use of the PayGo system.

19. All documents, communications, studies, data, and/or analyses concerning the conversion from the PayGo system to a partially-funded or fully-funded system.

20. All documents, communications, studies, data, and/or analyses concerning the determination to terminate the benefit restoration program in FY2033, as described in the Retiree Agreement Term Sheet.